

CONFERENCE PROGRAM

Thursday, 8th October, 2015

<p>8:30 – 13:30 8:30 – 9:00 9.00 – 13.30</p>	<p>SOCIAL PROGRAM (INDUSTRIAL LODZ)</p> <ul style="list-style-type: none"> • Meeting at the Faculty of Management, 22/26 Matejki St. (entrance from the parking lot) - bus transfer • Discover the beauty of Lodz, visiting: Księży Młyn, Herbst Villa, Piotrkowska Street and Poznański Palace
<p>13.30 – 14.30 Room: 115 Floor: 1</p>	<p>Lunch, University of Lodz, Faculty of Management, 22/26 Matejki St.</p>

TARC 2015 – Trends in Accounting Research Conference
(University of Lodz, Faculty of Management, Matejki St. 22/26)

<p>14.30 – 15.00 Auditorium: A3 Floor: 3</p>	<p>Registration</p>
<p>15.00 – 15.15 Auditorium: A3 Floor: 3</p>	<p>Opening of the Conference</p>
<p>15.15 – 16.10 Auditorium: A3 Floor: 3</p>	<p>KEYNOTE SPEAKER Lina Dagiliene, Kaunas University of Technology, Lithuania</p> <p><i>THE FUTURE OF CORPORATE REPORTING</i></p>
<p>16.10 – 16.15</p>	<p>Picture Taking</p>
<p>16.15 – 16.45 Floor: 3</p>	<p>Coffee break</p>

<p>16:45 – 18:30</p>	<p style="text-align: center;">INTERACTIVE PAPER SESSIONS A <i>(20 min presentation, 10 min discussion of reviewer, 5 min Q&A)</i></p>
<p>16:45 – 18:30 Auditorium: A3 Floor: 3</p>	<p style="text-align: center;">SESSION A1 - INTERNATIONAL ACCOUNTING CHAIR: JAN-HENDRIK MEIER, Kiel University of Applied Sciences, Germany</p>

PRESENTERS-PAPER 1: Tyge-F. Kummer, Martin Schmidt, *Cross-country differences in the application of IFRS - Evidence from fair value measurements* - ESCP Europe Berlin, Germany
DISCUSSANT: Maciej Frenzdel, University of Lodz, Poland

PRESENTERS-PAPER 2: Komsan Inta, Polwat Lerskullawat, *The effect of the IFRS mandatory application on the accounting quality: Evidence from Thailand* - Rangsit University, Kasetsart University, Thailand
DISCUSSANT: David Procházka, University of Economics, Prague, Czech Republic

PRESENTER-PAPER 3: David Procházka, *Unintended effects of the IFRS adoption: The case of forced adopters in the Czech Republic* - University of Economics, Prague, Czech Republic
DISCUSSANT: Martin Schmidt, ESCP Europe Berlin, Germany

<p>16:45 – 18:30 Room: 316 Floor: 3</p>	<p style="text-align: center;">SESSION A2 – CORPORATE SOCIAL RESPONSIBLTY CHAIR: TOOMAS HALDMA, University of Tartu, Estonia</p>
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PRESENTERS-PAPER 1: Phattrapong Charoenkijjarukorn, Siridech Kumsuprom, *Corporate Social Responsibility disclosures and operating performance of companies listed in the Stock Exchange of Thailand (SET)* - Prince of Songkla University, Dhurakij Pundit University, Thailand
DISCUSSANTS: Jan Michalak, University of Lodz, Poland

PRESENTERS-PAPER 2: Sviesa Leitoniene, Alfreda Sapkauskien, *The analysis of Corporate Social Responsibility reports* - Kaunas University of Technology, Lithuania
DISCUSSANT: Siridech Kumsuprom, Dhurakij Pundit University, Thailand

PRESENTERS-PAPER 3: Halina Waniak-Michalak, Jan Michalak, *Factors influencing the level of corporate and NGOs' voluntary disclosure on the collaboration* – University of Lodz, Poland
DISCUSSANTS: Sviesa Leitoniene, Alfreda Sapkauskien, Kaunas University of Technology, Lithuania



TARC 2015

TRENDS IN ACCOUNTING RESEARCH CONFERENCE

with International PhD Colloquium and Workshop

7-9th October 2015, Lodz, Poland

16:45 – 18:30

Room: 317

Floor: 3

SESSION A3 – MANAGEMENT ACCOUNTING

CHAIR: LINA KLOVIENE, Kaunas University of Technology, Lithuania

PRESENTERS-PAPER 1: Tomasz Wnuk-Pel, Pattanant Petchchedchoo, Kanitsorn Terdpaopong, *Determinants of capital budgeting methods use – comparative survey of companies practice in Poland and Thailand* – University of Lodz, Poland, Dhurakij Pundit University, Rangsit University, Thailand

DISCUSSANT: Boris Popesko, Tomas Bata University in Zlin, Czech Republic

PRESENTERS-PAPER 2: Boris Popesko, Jiří Dokulil, Petr Novák, Šárka Papadaki, *Budgeting practices of Czech firms: The survey results* - Tomas Bata University in Zlin, Czech Republic

DISCUSSANT: Małgorzata Macuda, Poznań University of Economics, Poland

PRESENTERS-PAPER 3: Małgorzata Macuda, Ryszard Orliński, *Target Costing – a remedy for hospitals' ills?* - Poznań University of Economics, State Higher Vocational School in Kalisz, Poland

DISCUSSANT: Kanitsorn Terdpaopong, Rangsit University, Thailand

18:30 – 20:00

Room: 115

Floor: 1

Welcome Reception



University of
LODZ



Accounting Department

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Friday, 9th October, 2015

TARC 2015 – Trends in Accounting Research Conference
(University of Lodz, Faculty of Management, 22/26 Matejki St.)

09.00 – 09.30 <i>Floor: 3</i>	Registration
09.30 – 10.30 <i>Auditorium: A3 Floor: 3</i>	KEYNOTE SPEAKER Jaan Alver, Tallinn University of Technology, Estonia ON SOME NEW TRENDS IN FINANCIAL STATEMENT ANALYSIS: THE CASE OF ESTONIA
10.30 – 11.00 <i>Floor: 3</i>	Coffee break
11:00 – 12:45	INTERACTIVE PAPER SESSIONS B <i>(20 min presentation, 10 min discussion of reviewer, 5 min Q&A)</i>
11:00 – 12:45 <i>Room: 316 Floor: 3</i>	SESSION B1 – MANAGEMENT ACCOUNTING CHAIR: BORIS POPESKO , Tomas Bata University in Zlin, Czech Republic

PRESENTERS-PAPER 1: Jari Paranko, Birgitta Paranko, Petri Huhtala, *Productivity measurement at the factory level*, Tampere University of Technology, Finland
DISCUSSANT: Toomas Haldma, University of Tartu, Estonia

PRESENTERS-PAPER 2: Toomas Haldma, Krisi Ploom, Anneli Lorenz, *Performance measurement patterns in Estonian universities* – University of Tartu, Estonia
DISCUSSANT: Halina Waniak-Michalak, University of Lodz, Poland

PRESENTER-PAPER 3: Martin Schmidt, *Integration of management accounting and financial accounting - empirical evidence from German IFRS 8 segment reports* – ESCP Europe Berlin, Germany
DISCUSSANT: Jari Paranko, Tampere University of Technology, Finland



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TRENDS IN ACCOUNTING RESEARCH CONFERENCE

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7-9th October 2015, Lodz, Poland

11:00 – 12:45 Auditorium: A3 Floor: 3	SESSION B2 – ACCOUNTING & FINANCE CHAIR: LINA DAGILIENE , Kaunas University of Technology, Lithuania
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PRESENTERS-PAPER 1: Jan-Hendrik Meier, Walid Esmatyar, *Managerial optimism and the cost of capital – An SEM-approach with focus on the German capital market*, University of Applied Sciences Kiel, Germany

DISCUSSANTS: Kanjana Prakobsaeng, Arporn Klaewtanong, Supunnee Kamwass, Pimpisa Promma, Dhurakij Pundit University, Thailand

PRESENTERS-PAPER 2: Tetiana Paientko, Kateryna Proskura, *Corporate Income Taxation: Risks and Decisions. The Case of Ukraine*, Kyiv National Economic University named after Vadym Hetman, Ukraine

DISCUSSANTS: Jan-Hendrik Meier, Walid Esmatyar, University of Applied Sciences Kiel, Germany

PRESENTERS-PAPER 3: Kanjana Prakobsaeng, Penjan Saengarvut, Arporn Klaewtanong, Supunnee Kamwass, Pimpisa Promma, *The Value Relevance of Earning Per Share, Book Value and Dividends in the Stock Exchange of Thailand*, Dhurakij Pundit University, Thailand

DISCUSSANTS: Tetiana Paientko, Kateryna Proskura, Kyiv National Economic University named after Vadym Hetman, Ukraine

11:00 – 12:45 Room: 317 Floor: 3	SESSION B3 – AUDIT, CONTROL & RISK MANAGEMENT CHAIR: JUSTYNA DOBROSZEK , University of Lodz, Poland
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PRESENTER-PAPER 1: Vaclovas Lakis, *Factors influencing audit quality* - Vilnius University, Lithuania

DISCUSSANTS: Sasiprapa Ketmut, Ravi Klangraphan, Pattanant Petchchedchoo, Dhurakij Pundit University, Thailand

PRESENTER 2: Ivita Faitusa, *The development of global internal audit methodology approaches* - University of Latvia, Latvia

DISCUSSANT: Vaclovas Lakis, Vilnius University, Lithuania

PRESENTERS 3: Sasiprapa Ketmut, Ravi Klangraphan, Nopporn Peatrat, Pattanant Petchchedchoo, *Is COSO-ERM framework enough for controlling enterprise-wide risk in an organization?* - Dhurakij Pundit University, Thailand

DISCUSSANT: Ivita Faitusa, University of Latvia, Latvia



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12.45 – 13.45 <i>Room 115</i> <i>Floor: 1</i>	Lunch
13:45 – 15:30	INTERACTIVE PAPER SESSIONS C <i>(20 min presentation, 10 min discussion of reviewer, 5 min Q&A)</i>
13:45 – 15:30 <i>Room: 317</i> <i>Floor: 3</i>	SESSION C1 – MANAGEMENT ACCOUNTING CHAIR: JARI PARANKO , Tampere University of Technology, Finland

PRESENTERS-PAPER 1: **Kirsten Burkhardt, Gregory Wegmann**, *The appropriation of ABC in France and Germany: A Comparison based on an institutional and historical lecture of management accounting*, University of Burgundy, France

DISCUSSANT: *Jacek Kalinowski*, University of Lodz, Poland

PRESENTERS-PAPER 2: **Tomasz Wnuk-Pel, Ceslovas Christauskas**, *Analysis of operational budgeting procedures in Polish and Lithuanian companies* - University of Lodz, Poland, Kaunas University of Technology, Lithuania

DISCUSSANT: *Kirsten Burkhardt*, University of Burgundy, France

PRESENTERS-PAPER 3: **Jacek Kalinowski, Dorota Starzyńska**, *The impact of fears concerning high costs of implementation of IT systems meant to support a complex accounting information system in research institutes in Poland – Analysis of the survey results*, University of Lodz, Poland

DISCUSSANT: *Sinikka Moilanen*, University of Oulu, Finland

<p>13:45 – 15:30 <i>Auditorium: A3</i> <i>Floor: 3</i></p>	<p>SESSION C2 – AUDIT, CONTROL & RISK MANAGEMENT <i>(10 min presentation, 10 min discussion of reviewer, 5 min Q&A)</i> CHAIR: TETIANA PAIENTKO, Kyiv National Economic University named after Vadym Hetman, Ukraine</p>
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PRESENTER-PAPER 1: Rasa Subačiene, *Analysis of social protection in Baltic States* – Vilnius University, Lithuania

DISCUSSANT: Kanitsorn Terdpaopong, Rangsit University, Thailand

PRESENTERS-PAPER 2: Kanitsorn Terdpaopong, Jomdet Trimek, Jirabhop Bhuridej, *Internal control and fraud prevention: The case of King Monkut's Institute of Technology Ladkrabang, Thailand*, Rangsit University, Thailand

DISCUSSANT: Rasa Subačiene, Vilnius University, Lithuania

PRESENTERS-PAPER 3: Svitlana Kuznetsova, Andriy Kuznetsov, *Diagnostic of corporate culture in management control*, Alfred Nobel University, Tavricesciy State Agrotechnical University Ukraine, Ukraine

DISCUSSANT: Pattanant Petchchedchoo, Dhurakij Pundit University, Thailand

PRESENTERS-PAPER 4: Sasiprapa Ketmut, Ravi Klangraphan, Nopporn Peatrat, Pattanant Petchchedchoo, *Risk Management in ICT*, Dhurakij Pundit University, Thailand

DISCUSSANT: Svitlana Kuznetsova, Alfred Nobel University, Ukraine

<p>13:45 – 15:30 <i>Room: 316</i> <i>Floor: 3</i></p>	<p>SESSION C3 – ACCOUNTING & THEORY OF ACCOUNTING <i>(10 min presentation, 10 min discussion of reviewer, 5 min Q&A)</i> CHAIR: ANNA SZYCHTA, University of Lodz, Poland</p>
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PRESENTER-PAPER 1: Marek Masztalerz, *Language and narratives in the accounting communication*, Poznań University of Economics, Poland

DISCUSSANT: Siridech Kumsuprom, Dhurakij Pundit University, Thailand

PRESENTER-PAPER 2: Przemysław Kabalski, *Why accounting science should be more normative?* – University of Lodz, Poland

DISCUSSANT: Lina Dagiliene, Kaunas University of Technology, Lithuania

PRESENTER-PAPER 3: Karin Buhmann, Knud Sinding, *Copy-paste or real change? An assessment of Danish mandatory CSR reporting 2009-2013*, Copenhagen Business School, University of Southern Denmark, Denmark

DISCUSSANT: Marek Masztalerz, Poznań University of Economics, Poland



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PRESENTERS-PAPER 4: Penprapak Manapreechadeelert, Kanitsorn Terdpaopong, *Using z-score model in predicting financial distress: a case study of automotive firms located in the Rojana Industrial Park, Thailand* - Technology Rajamangala University of Technology Suvarnabhumi, Rangsit University, Thailand

DISCUSSANT: Martin Schmidt, ESCP Europe Berlin, Germany

15.30 – 15.45 <i>Auditorium: A3</i> <i>Floor: 3</i>	Closing of the Conference
18:30 – 21:00	SOCIAL PROGRAM (LIGHT MOVE FESTIVAL LODZ) <i>Drive and walking tour to Light Move Festival Lodz (3D projections, sound and laser shows etc.)</i>
<i>18:30</i>	<i>Meeting at the Faculty of Management, 22/26 Matejki St. (entrance from the parking lot) – bus transfer</i>
<i>21:00</i>	<i>Meeting in the indicated place close to Light Move Festival and the arrival to the Faculty of Management, 22/26 Matejki St.</i>



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